



# Wisconsin Department of Revenue

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## Annual W-2 Reporting and Annual 1099-R, 1099-MISC, and W2-G Reporting

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## TABLE OF CONTENTS

SPECIAL NOTICE .....	1
INTRODUCTION - W-2 .....	3
REQUEST FOR ELECTRONIC REPORTING .....	3
FILING YOUR W-2 INFORMATION - ELECTRONIC TRANSFER .....	4
PROCESSING YOUR W-2 REPORTS .....	5
FILE SPECIFICATIONS - ELECTRONIC FILE TRANSFER .....	5
RECORD LAYOUTS FOR W-2 DATA.....	5
ADDITIONAL INFORMATION .....	7
COMMON ERRORS WHEN REPORTING W-2 DATA .....	8
PART 2 – 1099-R, 1099-MISC, AND W2-G DATA.....	9
INTRODUCTION TO REPORTING 1099-R, 1099-MISC & W2-G DATA .....	10
REQUEST FOR ELECTRONIC REPORTING .....	10
FILING YOUR 1099-R, 1099-MISC AND W2-G REPORTS .....	11
RECORD LAYOUTS FOR INFORMATION RETURN DATA .....	11
COMMON ERRORS WHEN REPORTING 1099-R, 1099-MISC AND W2-G DATA.....	12

## SPECIAL NOTICE

Effective for filing 2008 wage statements and information returns, we will follow the IRS in no longer accepting cartridges, 3 1/2 inch floppy disks and CD-ROMs for filing these forms. These same files may be transmitted through the Department of Revenue's website at [www.revenue.wi.gov/eserv/w-2.html](http://www.revenue.wi.gov/eserv/w-2.html) rather than submit the physical media.

The State of Wisconsin accepts only electronic W-2 files that are in the EFW2 (formerly known as the MMREF-1) format put forth by the Social Security Administration (SSA) and PDF files created at the SSA website. These specifications augment all earlier publications for reporting to the Wisconsin Department of Revenue and should be used with tax year 2008 reporting and for filing prior year\* original and corrected W-2 files. The record formats are designed to be compatible with the formats shown in the U.S. Social Security Administration's EFW2 tax year 2008 publication no. 42-007. There is also detailed information in the Internal Revenue Service (IRS) publication 1220 (Rev. Proc. 2008-30) for information returns. All references made to the IRS specifications refer to publication 1220. Any reference made to the SSA specifications have been written in *italics*. However, it is advisable to read the entire publication so that you may determine which changes affect your reporting.

Records/files are designed so that copies of the SSA file may be sent to Wisconsin as long as the State information, known as the '**RS**' records are included.

### **E-File the WT-7**

Wisconsin allows employers to file WT-7s electronically through our website. WT-7s can be entered on a form similar to the other free file forms for electronic filing of Wisconsin returns or they can be submitted in a bulk file in XML format. See our website [www.revenue.wi.gov](http://www.revenue.wi.gov) for additional detail and instructions.

If you have any questions, call (608) 267-3327 or send an e-mail to [w2data@revenue.wi.gov](mailto:w2data@revenue.wi.gov).

Part 1 of these specifications refers to the annual reporting of W-2 information to the Department of Revenue and should not be confused with the quarterly wage reporting of unemployment compensation information. For more information on quarterly wage reporting, you may contact the Magnetic Media Coordinator at the Department of Workforce Development (DWD) Unemployment Compensation Division by calling (608) 267-4406.

This booklet contains two filing formats: Part 1 is annual W-2 wage and withholding reporting and Part 2 is annual 1099R, 1099MISC and W2-G reporting. Please be careful to use the proper format when creating your file(s)!

Beginning in January of 2008, small employers are able to submit the W-2 files that they have created on the Social Security Administration website in the Portable Document Format (PDF) to the Wisconsin Department of Revenue through our file transfer site. We will not be able to accept any other type of PDF generated W-2s (e.g. the PDFs that are scanned or created with any other software product). The Social Security Administration website where employers can create their W-2s is [www.ssa.gov/employer/](http://www.ssa.gov/employer/). When you go to the Social Security Administration's site click on [Business Services Online](#) and you can **register** or **complete a phone registration** to get your PIN and Password. There are also tutorials and instructions available on the entry page and there are tips for the registration process ([www.ssa.gov/employer/documents/TY08BSORegSvc.pdf](http://www.ssa.gov/employer/documents/TY08BSORegSvc.pdf)) and for the filing process ([www.ssa.gov/employer/bsotut.htm](http://www.ssa.gov/employer/bsotut.htm)).

\*You may file prior year and early year W-2 files.

PART 1 - W-2 DATA

**THE FOLLOWING FORMAT  
IS FOR REPORTING ANNUAL  
W-2 DATA  
TO THE WISCONSIN DEPARTMENT OF REVENUE.  
DO NOT USE THIS FORMAT IF YOUR ARE FILING  
1099R, 1099MISC OR W2-G DATA.  
PLEASE REFER TO PART 2 OF  
THIS PUBLICATION FOR THE  
1099R, 1099MISC, W2-G FORMATS.**

We will be checking the EFW2 files for basic format and data validity errors. If the file is missing certain data or is not formatted properly it will no longer be accepted.

Also, we will only accept electronically filed PDFs created from the SSA website. To create a W-2 PDF file sign up and enter your W-2 information at [www.ssa.gov/employer/](http://www.ssa.gov/employer/). Then return here and transfer that PDF file.

## **INTRODUCTION - W-2**

- A. Part 1 of this booklet contains the specifications and instructions for reporting state wage and withholding (Form W-2) information to the Wisconsin Department of Revenue via electronic transfer. Effective with 2008 forms W-2, the Wisconsin Department of Revenue no longer accepts cartridges, 3 1/2 inch floppy disks or compact disks for W-2s or informational returns. These same files may be submitted electronically through the Department of Revenue's website at [www.revenue.wi.gov/eserv/w-2.html](http://www.revenue.wi.gov/eserv/w-2.html). Electronic reporting is mandatory if you are reporting 250 or more wage statements to Wisconsin.
- B. If there are errors or problems with your data your file will be rejected with an error message.
- C. Currently there is not a Combined Reporting program in place for reporting W-2 information between the Social Security Administration and Wisconsin.
- D. If you have any questions call (608) 267-3327 or send an e-mail to [w2data@revenue.wi.gov](mailto:w2data@revenue.wi.gov).

## **REQUEST FOR ELECTRONIC REPORTING**

- A. Employers or transmitters do not need to request prior authorization for electronic transfer. For electronic transfer, follow the directions on the DOR website at [www.revenue.wi.gov](http://www.revenue.wi.gov). No password or user id is required.
- B. Employers or transmitters who wish to electronically transfer W-2 data and have less than 250 wage statements may still do so. Wisconsin encourages electronic transfer reporting for companies with less than 250 employees.
- C. Employers or transmitters who wish to submit a test file may do so, however a test file is not required.

If you do wish to submit a test file see the instructions below:

- Test files may be submitted at any time.
- The test files may be submitted through our website at [www.revenue.wi.gov/eserv/w-2.html](http://www.revenue.wi.gov/eserv/w-2.html).  
On the file transmission page click on the "yes" radial button. Your test file will be immediately validated.

## **FILING YOUR W-2 INFORMATION - ELECTRONIC TRANSFER**

- A. File format is the same as the Social Security Administration's EFW2 format, which is available on their website at [www.ssa.gov/employer/08EFW2.pdf](http://www.ssa.gov/employer/08EFW2.pdf).
- B. Follow instructions on the Department of Revenue website [www.revenue.wi.gov](http://www.revenue.wi.gov).
- C. Electronically transferred statements have the same due date as the Form WT-7, which is on or before January 31.
- D. Electronically transferred reports do not eliminate the requirement to file the Form WT-7 with the Wisconsin Department of Revenue. Those forms may be filed on-line through our website at [www.revenue.wi.gov](http://www.revenue.wi.gov).
- E. Transmittal letters are not required for your electronically filed W-2 data.
- F. Electronically transferred files must be in ASCII character sets.

## PROCESSING YOUR W-2 REPORTS

- A. Once your data has been accepted by our validator through our website you will receive a receipt number. Your file is considered good. However, you may be contacted if there is a discrepancy between the number of employees or tax withheld on your WT-7 and your W-2 file.
- B. The Wisconsin Department of Revenue recommends that transmitters keep a backup copy of their file or the ability to recreate their electronically transferred file for at least four years after the due date. This complies with the Social Security Administration guidelines.

## FILE SPECIFICATIONS - ELECTRONIC FILE TRANSFER

Data must be recorded in ASCII character sets.

## RECORD LAYOUTS FOR W-2 DATA

The U.S. Social Security Administration Publication (EFW2) outlines the federal reporting requirements. Please refer to this publication for the basic requirements and format. To view this publication, click on the following link [www.ssa.gov/employer/08EFW2.pdf](http://www.ssa.gov/employer/08EFW2.pdf).

The file must be formatted based on these specifications, including completed names, addresses, and numeric fields being zero filled and not blank, or your file may be rejected.

The information below details requirements for the Wisconsin Department of Revenue.

RECORD TYPE FOR W-2 DATA	RECORD DESCRIPTION	RECORD POSITIONS	SPECIFIC INSTRUCTIONS FOR W-2'S
RA	Submitter Record	1-512	<i>REQUIRED. Follow SSA specifications</i>
RE	Employer Record	1-512	<i>REQUIRED. Follow SSA specifications</i>
RW	Employee Wage Record	1-512	<i>REQUIRED. Follow SSA specifications</i>
RO	Employee Wage Record	1-512	<i>OPTIONAL. If submitted, follow SSA specifications</i>
RS	Supplemental Record	1-512	<i>REQUIRED. Details follow: Also, see note at the bottom of the RS record</i>
RS	Record Identifier	1-2	Record identifier constant 'RS'
	State Code	3-4	Enter state code where state income tax should be reported, e.g. 55 for WI, 27 for MN, 17 for IL, etc.
RS	Taxing Entity Code	5-9	Leave blank
	Social Security Number (SSN)	10-18	Enter the employee's social security number
	Employee First Name	19-33	Enter the employee's first name. Left justify and fill with blanks.

RECORD TYPE FOR W-2 DATA	RECORD DESCRIPTION	RECORD POSITIONS	SPECIFIC INSTRUCTIONS FOR W-2'S
	Employee Middle Name or Initial	34-48	If applicable, enter the employee's middle name or initial. Left justify and fill with blanks.
	Employee Last Name	49-68	Enter the employee's last name. Left justify and fill with blanks.
	Suffix	69-72	If applicable, enter the employee's alphabetic suffix. Left justify and fill with blanks.
	Location Address	73-94	Enter the employee's location Address (Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
	Delivery Address	95-116	Enter the employee's delivery address. Left justify and fill with blanks.
	City	117-138	Enter the employee's city. Left justify and fill with blanks.
	State Abbreviation	139-140	Enter the employee's state. Use a postal abbreviation. For a foreign address, fill with blanks.
	Zip Code	141-145	Enter the employee's zip code. for a foreign address, fill with blanks.
RS	Zip Code Extension	146-149	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
	Blank	150-154	Fill with blanks. Reserved for SSA use.
	Foreign State/Province	155-177	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
	Foreign Postal Code	178-192	If applicable, enter the employee's foreign Postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
	Country Code	193-194	<i>Follow the SSA specifications.</i>

**LOCATIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING**

**Note:** For the purpose of annual reporting of W-2 information to the State of Wisconsin, fields requiring unemployment data are not required and can be left blank or zero filled.

	State Employer Account Number	248-267	<u>CHANGED This Year.</u> WISCONSIN TAX ACCOUNT NUMBER Left Justify and fill with blanks This is the fifteen-digit WI withholding number.
		*	
	Blank	268-273	Fill with blanks for SSA use.
	State Code	274-275	Enter state code where state income tax should be reported (e.g. 55 for WI, 27 for MN, 17 for IL, etc.).

\* If you have registered for a WTAN but have yet to receive your number, use ID #036appliedfor01. If you do not have a WTAN use ID #0369999999999901.



RECORD TYPE FOR W-2 DATA	RECORD DESCRIPTION	RECORD POSITIONS	SPECIFIC INSTRUCTIONS FOR W-2'S
RS	State Taxable Wages	276-286	Wisconsin taxable wages. Include dollars and cents. Right justify and zero fill.
	State Income Tax Withheld	287-297	Wisconsin income tax withheld. Include dollars and cents. Right justify and zero fill.
	Blank	298-337	These positions are not used for annual W-2 information. Fill with blanks.
	Supplemental Data 1	338-412	To be defined by user.
	Supplemental Data 2	413-487	To be defined by users.
	Blank	488-512	Fill with blanks. Reserved for SSA use.
	RT TOTAL RECORD	1-512	<i>OPTIONAL This record is not used by the state of Wisconsin. If submitted, follow SSA specifications</i>
<b>Note:</b> When filing the 'RT' record there are no defined fields for Wisconsin totals, only federal totals. This is acceptable			
RV	State Total Record	1-512	<i>OPTIONAL This record is not used by the state of Wisconsin. If submitted, follow SSA specifications</i>
RF	FINAL RECORD	1-512	<i>REQUIRED. Follow SSA specifications.</i>
<i>This record indicates the end of the file. It must be the last data record on the file, appearing only once. No data gets processed after the code RF record.</i>			
<b>Note:</b> When filing the 'RF' record there are no defined fields for Wisconsin totals, only federal totals. This is acceptable			

### ADDITIONAL INFORMATION

- We cannot process any high order signed fields. All money amounts are dollars and cents and should be right justified and zero filled. No negative amounts or special characters should be used.
- **All Wisconsin wage and tax information should be submitted on the 'RS' record. We should receive those records that contain State of Wisconsin information and are coded '55' in the state code fields. Records with a state code other than '55' will be bypassed. Wisconsin does allow for other states' information to be reported on the Wisconsin file, however, they should be coded appropriately. The state code appears in TWO places on the 'RS' record, position 3 and position 274. In both fields enter the state code where state income tax for each individual is reported (e.g. 55 for WI, 27 for MN, 27 for IL, etc.).**
- If you have corrections to submit, please resubmit the file in the same format with the corrected information. If you have questions contact the W-2 Coordinator for instructions.
- Wisconsin does not have any special file naming requirements for the files that are transmitted.

- If you need to obtain the specifications EFW2 (formerly known as MMREF-1) from the Social Security Administration (SSA), you may contact your local SSA office or you may download them from the SSA website at [www.ssa.gov/employer/08EFW2.pdf](http://www.ssa.gov/employer/08EFW2.pdf). IRS specifications can be found in Publication 1220, which is available on the IRS's website at [www.irs.gov/pub/irs-pdf/p1220.pdf](http://www.irs.gov/pub/irs-pdf/p1220.pdf).
- If you have questions or problems regarding ANNUAL W-2 and 1099R reporting, you may call (608) 267-3327, contact us via e-mail: [w2data@revenue.wi.gov](mailto:w2data@revenue.wi.gov) or write to:

W-2 Coordinator Audit Bureau  
Wisconsin Department of Revenue  
P.O. Box 8906, Mail Stop 5-144  
Madison, WI 53708-8906

## COMMON ERRORS WHEN REPORTING W-2 DATA

**Our file validator is more thorough than the Social Security Administration's AccuWage tester and their W-2 file transmission site.**

Please pay special attention to each of the items listed below to avoid some of the most common errors that may cause your file to be rejected:

- A. Please be sure that the employee social security number, name, and address including zip code is in the proper format for each employee in both the RW and RS record of the file.
- B. Please verify that the Tax Year you are reporting for is correct. It should be reported as one less than the current year. For example, if the current year is 2009 your file should indicate a tax year of 2008. *The tax year is found on the 'RE' record.*
- C. Please be sure to check the record length of the records in your file. The records must be 512 bytes long. Watch for extra carriage return or line feed characters at the end of the record.
- D. Please make sure that all of the numeric fields in the wage information that are without numbers are zero filled and not blank.
- E. Please verify that if you are reporting Wisconsin information that you include the "RS" records. These are required by Wisconsin.
- F. Please verify that you have a state code in position 3 and position 274 in the "RS" record with the correct two digit state code and that they are consistent (e.g. 55 for WI, 27 for MN, 17 for IL, et.).
- G. Please verify that you have an "RF" record. This is the final record on your file and is also required by Wisconsin.
- H. Please verify that you have NOT reported 1099 data and W-2 data together on the same file. These are two completely different form types and have different file layouts and reporting requirements.

## **PART 2 – 1099-R, 1099-MISC, AND W2-G DATA**

PART 2 BEGINS HERE

DO NOT USE THIS FORMAT IF YOU ARE FILING  
W-2 DATA.

## **INTRODUCTION TO REPORTING 1099-R, 1099-MISC & W2-G DATA**

- Part 2 of this booklet contains the specifications and instructions for reporting information. Reporting electronically is mandatory if you are reporting 250 or more documents to Wisconsin.
- We encourage small employers to use the option of electronically transferring your data to the Department of Revenue (DOR) through the DOR website at [www.revenue.wi.gov](http://www.revenue.wi.gov) we no longer accept physical media such as cartridges, 9-track magnetic tape, diskettes or CD-ROM.
- Effective with tax year 1991, magnetic media reporting is mandatory if you are reporting 250 or more documents to Wisconsin.
- If there are errors or problems with your data, we will send a letter indicating the error(s).
- For specific requirements on the Federal/State Combined Reporting Program refer to the IRS Publication 1220 (Rev. Proc. 2008-30). 1099R and 1099Misc are due March 2, 2008 (March 16, 2008 for corporations reporting rents or royalties).

## **REQUEST FOR ELECTRONIC REPORTING**

- Payers or transmitters who will be transferring files electronically do not need to request prior authorization. The data files should be filed following the specifications shown in this booklet.
- Payers or transmitters who wish to electronically transfer data but have less than 250 information returns to be filed may do so. Wisconsin encourages electronic reporting regardless of the volume.
- Payers or transmitters who wish to submit a test may do so, however a test is not required. If you wish to submit a test, see the instructions below:
  - Test files may be submitted at any time.
  - The test files may be submitted through our website at [www.revenue.wi.gov/eserv/w-2.html](http://www.revenue.wi.gov/eserv/w-2.html).  
On the file transmission page click on the "yes" radial button.

## FILING YOUR 1099-R, 1099-MISC AND W2-G REPORTS

- A. For filing your information returns by electronic transfer, follow the instructions on the Department of Revenue website at [www.revenue.wi.gov](http://www.revenue.wi.gov). The formatting of the data is based on the IRS specifications in Publication 1220, which is online at [www.irs.gov/pub/irs-pdf/p1220.pdf](http://www.irs.gov/pub/irs-pdf/p1220.pdf).
- B. If there are errors or problems with your file we will send a letter indicating the error(s).
- C. If you have any questions call (608) 267-3327 or send us an e-mail at [w2data@revenue.wi.gov](mailto:w2data@revenue.wi.gov).

## RECORD LAYOUTS FOR INFORMATION RETURN DATA

The Internal Revenue Service Publication 1220 dated (Rev. Proc. 2008-30) outlines the federal media reporting requirements. Please refer to this publication for the basic requirements and format. The information below details requirements for the Wisconsin Department of Revenue.

All data records must be a fixed length of 750 bytes. Data must be in ASCII character set.

RECORD TYPE	RECORD DESCRIPTION	MEDIA POSITIONS	SPECIFIC INSTRUCTIONS
T	TRANSMITTER RECORD	1-750	Follow IRS specifications dated 2008.
A	PAYER RECORD	1-750	Follow IRS specifications dated 2008.
B	PAYEE RECORD	1-750	Follow IRS specifications dated 2008.
		723-734	State Income Tax Withheld for Form 1099-MISC, 1099-R, & W-2G.
C	END OF PAYER RECORD	1-750	Follow IRS specifications dated 2008.
K	STATE TOTALS	1-750	Follow IRS specifications dated 2008.
		*****	<b>Note:</b> This record is only used for the combined reporting program and should not appear on a file coming directly to Wisconsin
F	END OF TRANSMISSION	1-750	Follow IRS specifications dated 2008. THIS RECORD INDICATES THE END OF FILE. <b>IT MUST</b> BE THE LAST RECORD ON THE FILE, APPEARING ONLY ONCE. NO DATA GETS PROCESSED AFTER THE CODE 'F' RECORD

## **COMMON ERRORS WHEN REPORTING 1099-R, 1099-MISC AND W2-G DATA**

Please pay special attention to each of the items listed below to avoid some of the most common errors:

1. Be sure the file you are using is for the Wisconsin Department of Revenue and not the DWD, Unemployment Compensation Division. The Department of Revenue receives annual reporting information for W-2s and Form 1099s but NOT quarterly information, which goes to the DWD, Unemployment Compensation Division.
2. Verify that the tax year you are reporting for is correct. It should be reported as one less than the current year. For example, if the current year is 2009 your file should indicate a tax year of 2008.
3. Verify that you have an 'F' record. This is the final record on your file and is also required by Wisconsin.
4. Verify that you have NOT reported 1099 data and W-2 data together in the same file. These are two completely different form types and have different file layouts and reporting requirements.